

October 5, 2010

The Chambers of the Honorable James M. Peck
One Bowling Green
New York
New York 10004
Courtroom 601

Re: Omnibus Objection To Claims (Late-Filed Lehman Programs Securities Claims)

Name of the Bankruptcy Court: United States Bankruptcy Court Southern District of New York

Names of Debtor: Lehman Brothers Holdings inc., et al.

Debtor No.: 08-13555

Case No./Claim No.: 64595

Objection of the Claims: Omnibus Objection To Claims (Late-Filed Lehman Programs Securities Claims)

Name of Claimant: LEUNG KING SANG

Classification and Amount of the claim: Unsecured: \$ 200,000.00, Unliquidated

Reason:

On or around 21 Oct 2009, we duly completed and sent out by registered post to United States Bankruptcy Court/Southern District of New York my claims as listed in the Lehman Securities Proof of Claim enclosed herein ("Proof of Claims"). To our best knowledge (Or, "As far as I understand from the way the postal system for Hong Kong operates,"), the Proof of Claims should be reached you on or about 28 Oct 2009 and in any event, prior to the November 2, 2009 bar date.

In addition, if for whatever reason, the Proof of Claims was received late on 04 Nov 2009, we do not (with all due respect) believe that it has caused any real or substantial prejudice to the debtor, or cause any delay, or have any significant adverse on the ongoing proceedings.

As any late filing is not attributable to our mistake or conduct in any way and is beyond our control, we urge you to reconsider the position and admit the Proof of Claims or deem it as timely filed. We enclose evidence in support of our position and belief that the Proof of Claims should not have been filed late in the circumstances.

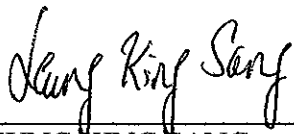
Name of the Claimant: LEUNG KING SANG

Address of the Claimant:
FLAT G 19/F BLOCK 1
CASTELLO 69 SIU LEK YUEN ROAD
SIU LEK YUEN
SHATIN N.T.
HONG KONG

Email address of the Claimant: Leungl908@yahoo.com.hk

Phone No. of the Claimant: 852-94554955

Yours Truly,

A handwritten signature in cursive script, reading "Leung King Sang". The signature is written in black ink and is positioned above a horizontal line.

Name: LEUNG KING SANG
Address: FLAT G 19/F BLOCK 1
CASTELLO 69 SIU LEK YUEN ROAD
SIU LEK YUEN
SHATIN N.T.
HONG KONG
Email: Leungl908@yahoo.com.hk
Tel#: 852-94554955

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投寄人簽署
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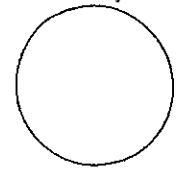
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P.O. BOX 5076 NEW YORK, NY 10150-5076

A.R.

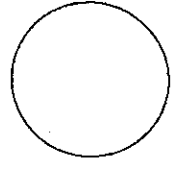


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